

Introducing Akins Simplified Income Tax Program

The Clipper has long wanted to raise pay. It has been in protest against the heavy tax load placed on us by lawmakers in the various echelons of government. But to be against something is not enough. Criticism should be constructive and offer an alternative route.

On taxes E. W. Akins, who holds an important job here, has come up with a plan that deserves attention. Briefly, he proposes to put an escalator clause in the federal income tax law as it affects individuals and the exemption now pegged at \$500 would go up also. Everything made above the cost of living would be taxed on a flat rate no matter how much more an individual made.

Before going into detail on the idea, a background of the act or qualifications to write such a scheme should be given.

First of all, Mr. Akins is a college graduate with a major in Business Administration. After that he taught economics, accounting and CPA coaching for five years in a college in Georgia. As a family man with three children he knows what it is to be pinched between a set salary and the rising cost of living and ever-increasing taxes. He sees how the vital forces of business are slowed down in his present position where as many other men may be on the

Comments on the program are invited. Take the example of a wife who will not claim any dependents because in doing so, taxes would take a bigger bite out of her husband's check.

This lady works part time 26 hours a week at \$50 an hour. She pays no income tax. Cost of living goes up and she wants to increase her earnings. She starts working 40 hours a week for a salary of \$20. Income tax demands \$3.70 out of her salary. In other words, she works 14 hours for \$3.30, a little over 23c an hour.

Even during depression days, salaries were seldom under 23c and hour—and that 23c would buy something then.

The present tax laws have made every taxpayer do his best to get around the law because so much is taken out of his earnings.

Mr. Akins believes his plan will help the individual once more to be honest with his government, maintain his self-respect and keep his faith in our law-making institutions.

This tax plan or one substantially like it is necessary to iron out the financial problems that beset every citizen or businessman. The tax program will raise the desired revenues.

come leaving a remainder that will be known as "Taxable Net Profit."

(a) All recognized businesses, including corporations, partnerships and individual proprietors, may take such "Deductions" provided detailed financial statement data and a report on Capital Gains or Losses as required by the present Federal Income Tax Law, are furnished with the returns to justify the "Deduction."

(b) "Deductions" for trusts and estates will be the same as set forth in the present Federal Income Tax Law.

(c) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(d) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(e) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(f) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(g) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(h) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(i) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(j) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(k) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(l) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(m) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(n) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

(o) The "Flat Rate" under the plan will mean a flat income tax percentage rate determined and adopted by the Congress along with the national annual budget.

Item 6. Per Capita Tax (2) \$ 10
Item 7. Total Tax \$ 610
Item 8. Tax Paid \$ 500
Withheld \$ 500

Item 9 Due Taxpayer \$ 500
Due U. S. \$ 20

5. The following simplified formula will be followed in filing returns of the taxpayer on the modified federal income tax return:

(1) -E or D, or both X R plus C equals T-P-T

Gross Income less Exemptions and/or Deductions, or Deductions only Time Flat Rate plus per Capita Tax equals Total Income Tax less Payments.

Summary
The functioning of the Akins Simplified Federal Income Tax Program may be briefly explained as follows: The taxpayer originates the amount which makes up his Gross Income on his Federal Income Tax return and the Congress supplies the taxpayer with the amount of an exemption.

Substitution of the Akins Program
1. The Program is sound in theory and application.

2. The Program is in complete agreement with the principles of Democracy outlined in the Constitution of the United States and its amendments.

3. The Program will produce the desired results.

4. The Program is flexible and will meet the economic trend of events without causing prolonged inequities and injustices to taxpayers.

5. The Program will help the taxpayer to stay honest and maintain his self-respect and his faith in his government.

6. The Program will cause the government to respect more the individual rights of the taxpayer.

7. The Program is simple and can be readily understood by the general public.

8. The Program is designed for complete coverage of all taxpayers.

9. The Program is equally attractive to individual persons and businesses.

10. The Program will make the taxpayer feel that the part he pays is just and equitable and in parity with other individuals and business entities.

11. The Program will allow an individual person to enjoy an average standard of living before being taxed with an income tax.

12. The Program will allow a business to exist and absorb the necessary operational costs and expenses before being taxed with an income tax.

13. The Program will tax only the taxable net profit with a flat percentage rate regardless of the amount of such profit, without diminishing the incentive to produce or the incentive to earn more net profit dollars.

14. The Program, with its fairness and justice, is bound to mean a wealth of goodwill between the government of the United States and the taxpayer.

15. The Program will allow a business to exist and absorb the necessary operational costs and expenses before being taxed with an income tax.

16. The Program will allow a business to exist and absorb the necessary operational costs and expenses before being taxed with an income tax.

17. The Program will allow a business to exist and absorb the necessary operational costs and expenses before being taxed with an income tax.

18. The Program will allow a business to exist and absorb the necessary operational costs and expenses before being taxed with an income tax.

19. The Program will allow a business to exist and absorb the necessary operational costs and expenses before being taxed with an income tax.

and, in addition, the operation of the Program will readily raise the funds required to conduct the nation's financial affairs.

Copyrights
This program may be freely promulgated for the benefit of the general public of America and its possessions but is copyrighted to prohibit intentional misquotation of any section or line thereof, in newspapers, periodicals, editorials, etc., or any other printed matter distributed for public consumption.

Vendors of Old
During Louis XV's reign, strolling performers sold fragrance with musical accompaniment. Arranged in lavish red coats with gold lace, these performers would address a street crowd from an equally lavish carriage.

Elba Monument Co.
Across from Emergency Aid
Funeral Home
Ed Gingles Phone 444

READY to Go

Fresh and Alert
after that Fresh

Red Diamond COFFEE

And when you are in a Rush—Instant Red Diamond—Ready this instant!

JOE F. PRESCOTT'S MARKET

I HAVE OPENED A MARKET IN THE J. W. BLOCKER BUILDING RECENTLY VACATED BY THE BEAUTY NOOK ON THE EAST SIDE OF THE SQUARE.

A FULL LINE OF

Fresh and Cured Meats at All Times

High Quality Meats & Courteous Service

Guaranteed

ALL PATRONAGE GREATLY APPRECIATED

Joe F. Prescott

Nothing Finer
Nothing More
Appropriate

FLOWERS FOR MOTHER

A beautiful bouquet of her favorites, a colorful plant for the house or a lovely, fragrant corsage to wear with her spring outfit make Mother's Day gifts that will truly express your love and devotion.

For a thrilling surprise for mom remember her with flowers this Mother's Day. Stop in soon or phone us your order for delivery on Mother's Day. If she lives far away, use our flowers-by-wire service. Order now while selections are complete.

EXAMPLE
Item 1. Gross Income \$8,000
Item 2. Exemptions (5) \$1,000
Item 3. Taxable Net Profit \$7,000
Item 4. Flat Rate 20%
Item 5. Total Income Tax \$1,400

ELBA FLOWER SHOP

DIAL 478

POOR ORIGINAL

BLEED THROUGH

SHOP IN ELBA

"Remember the Ones You Loved"

Elba Monument Co.

Across from Emergency Aid
Funeral Home
Ed Gingles Phone 444

READY to Go

Fresh and Alert
after that Fresh

Red Diamond COFFEE

And when you are in a Rush—Instant Red Diamond—Ready this instant!

JOE F. PRESCOTT'S MARKET

I HAVE OPENED A MARKET IN THE J. W. BLOCKER BUILDING RECENTLY VACATED BY THE BEAUTY NOOK ON THE EAST SIDE OF THE SQUARE.

A FULL LINE OF

Fresh and Cured Meats at All Times

High Quality Meats & Courteous Service

Guaranteed

ALL PATRONAGE GREATLY APPRECIATED

Joe F. Prescott

Nothing Finer
Nothing More
Appropriate

FLOWERS FOR MOTHER

A beautiful bouquet of her favorites, a colorful plant for the house or a lovely, fragrant corsage to wear with her spring outfit make Mother's Day gifts that will truly express your love and devotion.

For a thrilling surprise for mom remember her with flowers this Mother's Day. Stop in soon or phone us your order for delivery on Mother's Day. If she lives far away, use our flowers-by-wire service. Order now while selections are complete.

EXAMPLE
Item 1. Gross Income \$8,000
Item 2. Exemptions (5) \$1,000
Item 3. Taxable Net Profit \$7,000
Item 4. Flat Rate 20%
Item 5. Total Income Tax \$1,400

ELBA FLOWER SHOP

DIAL 478

POOR ORIGINAL

BLEED THROUGH

Fairview News

By Mrs. Bowden Sessions

Misses Shirley and Jean McIntosh, Miss Louise Daughtry, Red and James Alford visited Miss Elena Wyatt and a Cecil Wyatt of Mobile Sunday at the home of Mr. and Mrs. Ed Wyatt.

Mr. and Mrs. Cecil Bowdoin of Elba were Thursday dinner visitors of Mr. and Mrs. B. F. Bowdoin and Mrs. Julia Sessions.

Eugene Jones and Jewel Wilks visited Mr. and Mrs. Bill Vinson, Emma Jo and Linda of Lockhart during the weekend.

Mr. and Mrs. Bowden Sessions and Amelia Sue were Sunday dinner guests of Mr. and Mrs. M. I. Ayerett of Samson, Rt. 1.

Mr. and Mrs. B. F. Bowdoin, Mr. and Mrs. Thea Wyatt and children, Mrs. Julia Sessions were the Sunday dinner guests of Mr. and Mrs. Ballard Bowdoin of Elba.

Mr. and Mrs. V. B. Wyatt of Opp visited Mr. and Mrs. Thea Wyatt Sunday night. They attended preaching at Fairview.

Mrs. Charles Hickman and son of Goodman visited Mr. and Mrs. T. J. Hickman Saturday.

Mrs. George W. Jones, Mrs. James Jones, Mrs. Alma Seckler and Dorothy Faye made a trip to Camp Rucker hospital Monday afternoon.

Mr. and Mrs. Bowden Sessions and children enjoyed a birthday dinner at home of Mr. and Mrs. R. S. Sack Wednesday.

Mrs. Sack Bowdoin, Pte. and Mrs. Harold Sasser visited Mr. and Mrs. R. S. Sack Wednesday night.

The Veterans Club of Fairview enjoyed a chicken supper Sunday at the home of Mr. and Mrs. Frank Jones of Elba.

Mr. and Mrs. George W. Jones and family visited Mr. and Mrs. Gus Daughtry Sunday.

Mr. and Mrs. Lewis Jackson and children of Montgomery spent the weekend with Mr. and Mrs. Ed Wyatt.

AC3 Cecil Wyatt returned to Mobile Sunday afternoon to visit with his parents, Mr. and Mrs. Ed Wyatt.

A large crowd enjoyed a birthday dinner at the home of Mrs. Preston Kelley Sunday on the Kellys' birthday.

Mrs. Horace Sessions, Amelia Sue and Annette, visited Mrs. Grady Andrews of Goodman Saturday afternoon.

Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

Mrs. Marshall Horn, Frank Daughtry, Hardy Kelley and Ed Wyatt visited Mrs. Alma Daughtry in a Pensacola Fla. hospital last week. Mrs. Daughtry now is home.

Mr. and Mrs. J. A. Jones and Orville, Mrs. George W. Jones and Billy and Amelia Sue, Sunday afternoon, visited Mrs. J. A. Jones and Orville.

DAMASCUS NEWS

By Mrs. Edward Flowers
Three persons from Damascus church were baptized at Bethesda Sunday night.

Mr. & Mrs. Luel Farris of Damascus visited Mrs. Evelyn Knight Sunday.

Mr. & Mrs. Sam Reeves, Ray Reeves and boys, Mr. & Mrs. Leve Kelley and family and Mr. & Mrs. Orla Purvis spent Sunday with Mr. & Mrs. Frank Wind.

CARD OF THANKS
We wish to express our sincere thanks for the sympathy and kindness shown during the illness and death of our father and husband, Cleo Rowell.

Mrs. Cleo Rowell and children.

Maytag

LINDSEY-THOMSON
Furniture Company
Elba, Ala.

LEGAL NOTICES

Notice to Creditors, Project No. 8 A C P-1185-A, Coffee County, Alabama.

Sealed bids will be received by the State Highway Director at the office of the State Highway Department, Montgomery, Alabama, until 10:00 o'clock, A. M., May 16, 1932, and at that time publicly opened for consideration the bids for the construction of the Elba-Coffee County Road between Elba and New Hope, Alabama.

The entire project shall be completed in eighty (80) working days.

Approximately as follows:
455.845 Cu. Yds. Bridge Concrete, Class "A" (Bridge Culverts).

52 Cu. Yds. Culvert Concrete, Class "A".

43 Cu. Yds. Unclassified Culvert Excavation.

475 Cu. Yds. Foundation Backfill.

Lump Removal of Old Bridge at Station 105.

Lump Removal of Old Bridge at Station 939.

Hayes Funeral Home

Authorized Funeral Directors for the Liberty National Life Insurance Company, Elba, Ala. and all cash policies.

EAT BETTER!

LIVE BETTER!

SAVE MONEY TOO!

FRIGIDAIRE

Food Freezers

There's a size to suit your needs and every one has all these features!

Meter-Miser Mechanism—has 5-Year Protection Plan.

Thermometer—has wide range, providing quick, easy arrangement.

All-Steel Cabinet—of Sealed-Tight construction. Extra-thick through insulation.

Counterbalanced Lid—lifts easily, providing quick, easy arrangement.

Build by specialists in low-temperature cabinets!

9 Cu. Ft. Model
\$900.00 Down
Cash Price \$1000.00

12 Cu. Ft. Model
\$1200.00 Down
Cash Price \$1500.00

18 Cu. Ft. Model
\$1800.00 Down
Cash Price \$2000.00

Dorsey Bros. Chevrolet Inc.

NECKLACES

★ EAR BOBS

Bracelets

ALL MAKE PERFECT, INEXPENSIVE GIFTS ON MOTHER'S DAY

JEWEL BOX

ELBA, ALABAMA

Cooks in just 7 minutes!

KRAFT dinner

MACARONI AND CHEESE

Both in the one package

(TENDER MACARONI AND KRAFT GRATED FOR FINE CHEESE FLAVOR)

ORIGINAL

BLEED THROUGH

ELBA CLIPPER, ELBA, ALABAMA

Thursday, May 8, 1932

BOISING AROUND

A Fairfield man was waiting on a farm road near here when a horse

spoke to him from behind a tree. "Hello, remember me?" I won the Kentucky Derby two years ago."

"A talking horse," exclaimed the man, rushing to the horse's owner, he asked the sale price.

"That damned horse is no good but if you want him you can have him for \$25," the farmer said.

"Twenty?" "I'll give you \$2000," the man retorted.

The farmer said, "Say has that old horse been giving you the Kentucky Derby? I happen to know he came in last."

Try Again
"Is your mother in, little girl?" asked the salesman. "Yes, she is," was the reply. The salesman rang the bell repeatedly but there was no response.

"Didn't you say your mother is at home?" he asked again. "Yes, she is," the little girl repeated. "But she doesn't answer when I ring," said the salesman. "No, sir, you're ringing the wrong bell. This isn't our house."

Some Knew
The dead old woman lived near one of the naval ports. Shortly afterwards, a battleship fired a salute of 10 guns. The old lady, who lived alone, got out of her chair, smoothed down her dress, "Come here," said she, and sweetly, "Come on."

Practical Gift
Once there was a girl who didn't think she could be happy without a pearl necklace. So she went to a jeweler and he showed her a beautiful one. She looked at it for a long time and then she said, "I'll take it, but I'll give you my hairbrush for it."

Justice is Deaf
A judge who was very hard of hearing tried a case in which both plaintiff and defendant were deaf. The judge asked the plaintiff, "What have you got to say about this?"

The plaintiff replied, "I never play my radio at night."

The judge then asked the defendant, "What have you got to say about this?"

The defendant replied, "I never play my radio at night."

Where Else?
The young lover was obviously reading out a heavy line trying to impress the beautiful young girl at his side. "Those warm lips, and those beautiful eyes! Where did you get those eyes?"

The girl answered, unimpressed, "They came with my hair."

Racial Problem
"Dad, what is an inscrutable smile?"

"The kind, my son, your mother had on her face this morning when I told her that business might keep me out late tonight."

WOW!

Little Nancy was playing with a group of very wild children when her mother called her into the house. After a stern lecture on the subject of her wayward little playmates, the mother concluded gently:

"Now, tell me dear, where do bad little girls go?"

Nancy smiled winsomely. "Everywhere," she replied.

AN OVERSIGHT
Mrs. MacGregor: Are you the young man who jumped into the river and bailed my son out when he fell through the ice?"

Young Man: Yes, ma'am.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

Mrs. MacGregor: Where's his mittens?"

Young Man: I left them on the shore.

MISS FARRIS

Miss Farris, supervisor of school attendance for Coffee County, will attend the annual

conference of State School Attendance Supervisors to be held in

Chattanooga, Tenn., May 12-13.

GUNFIRE ON SCREEN HERE
Like many another fabulous Hollywood picture, the new picture "Gunfire" at the Elba Theatre

is a production of the Elba Theatre. "Gunfire" is known to the

film industry as the triple threat man with three names.

As a western actor he's "Red Barry," famous cowboy star; as

a producer he's Donald Barry; as an actor specializing in modern

roles, he's Don Barry.

Hawaiian Sugar
While vacationers in Hawaii may think there's a lot of sugar in the

islands after riding through fields after field of waving stalks, less

than six percent of the island land area is under cane. Hawaiian

peoples, however, do a lot with the approximately 220,000 acres now

planted. Normal annual production is about 1,000 tons of crystal-

ized raw sugar.

LEGAL
In the Circuit Court of Coffee County, Alabama, Elba Division, in Equity.

Willie Guilford et al, complainants, vs. Annie Mae Jones, et al, respondents.

To the unknown heirs at law and next of kin of Lavonia Dewell, deceased; Phyllis Moore, deceased; Tilda Green, deceased; John D. Dewell, deceased; Edmund Dowell, deceased; Eleanor Dowell, deceased; and Catherine Dowell Guilford, deceased.

Please take notice that the complainants have filed a suit against you in the above styled cause, and that you are required to plead, answer or demur to the bill of complaint filed herein on or before the 20th day of May, 1932, or failing therein, that the allegations of the bill may be taken as true in all things confessed against you thirty days thereafter.

This is the 19th day of April, 1932.

Guilford Clark, Register in Equity.

April 24—May 15

STATE OF ALABAMA

COFFEE COUNTY

Whereas, E. D. Green and wife, Eddie E. Green, executed to Southern Benefit Life Insurance Company, Elba, Alabama, on to-wit, July 12, 1925, a mortgage

on the real estate located and described to secure an indebtedness described therein, said mortgage being recorded in the office of the Judge of Probate of Coffee County, Alabama, at Elba, in Mortgage Book A-6, page 430,

and Whereas, default has been made by mortgagors in payment of the indebtedness secured by said mortgage and in the performance of the terms of said mortgage;

Now, therefore, Southern Benefit Life Insurance Company, the mortgagee and owner of said note and mortgage, will sell, under and by virtue of the power of sale conferred by said mortgage, between 11 o'clock, A. M., on the 24th day of May, 1932, at cash, the highest bidder for cash, in front of the Court House door of Coffee County, in the City of Elba, Alabama, the real estate embraced in said mortgage described substantially as follows:

One house and plot of land on which same is located, said land being described as follows: Beginning at a point on the West

WANTED

For Sale—New Spinet pianos from \$95 up. Used uprights from \$35 up. Just received a car load of factory reconditioned pianos. Jesse French Piano Co., 47 Commerce St., Montgomery, Ala. May 1-15

For Sale—Pheasant Eggs. See Lucius English at Easy Pay Tire Store. 11c

For Rent—Three room apartment, furnished or unfurnished. Private entrance and bath. Call 248. Elba. 1tp

For Sale—Good two bedroom home at 525 Hickman Ave., Elba, Ala. See W. B. Benton, Opp. Ala. State Bank. 1tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

WANTED

For Sale—New Spinet pianos from \$95 up. Used uprights from \$35 up. Just received a car load of factory reconditioned pianos. Jesse French Piano Co., 47 Commerce St., Montgomery, Ala. May 1-15

For Sale—Pheasant Eggs. See Lucius English at Easy Pay Tire Store. 11c

For Rent—Three room apartment, furnished or unfurnished. Private entrance and bath. Call 248. Elba. 1tp

For Sale—Good two bedroom home at 525 Hickman Ave., Elba, Ala. See W. B. Benton, Opp. Ala. State Bank. 1tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—One 1947 Chevrolet, Tudor Aero Sedan, New paint job, tires and upholstery. E. W. "Pop" Crookley, Dorsey Chev. Sales managers. 2tp

For Sale—